

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

RICKY DEAN HARDEE)	
)	
Petitioner,)	CASE NO. 3:07-MC-80134
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Respondent.)	


DECLARATION OF SPECIAL AGENT ROBERT RIPLEY

I, Robert Ripley, do hereby declare and depose, pursuant to 28 U.S.C. § 1746(2), the following:

1. I am a duly commissioned Special Agent employed in the Criminal Investigation Division of the Internal Revenue Service, Southeast Region, Charlotte Field Office, with a post of duty located at 6635 Executive Circle Drive, Suite 180, Charlotte, North Carolina 28212.
2. In my capacity as a Special Agent, I am conducting an investigation of Ricky Dean Hardee.
3. In furtherance of the investigation and in accordance with 26 U.S.C. § 7602, on May 10, 2007, I issued an administrative summons, Internal Revenue Service Form 2039, to Charles Schwab to provide records as described therein.
4. On June 20, 2007, I sent a letter to Charles Schwab withdrawing the summons. Attached hereto, as Exhibit A, is a true and correct copy of the letter with an attached copy of the summons, with tax identification numbers (e.g., social security numbers) redacted, that was sent.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 22, 2007



Robert Ripley
Special Agent
Criminal Investigation
Internal Revenue Service
Charlotte, NC 28212



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

June 20, 2007

Charles Schwab
101 Montgomery Street
San Francisco, CA 94104

To Custodian of Records:

Attached is a copy of a summons issued to Charles Schwab on May 10, 2007.

This correspondence serves as a withdrawal of this summons.

If you have any questions, please contact Robert Ripley, Special Agent at (704)566-5197.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert F. Ripley", is written over a horizontal line. To the right of the signature is a small, stylized mark that looks like a capital "E" with a vertical line through it.

Robert F. Ripley
Special Agent

Copy of Summons

EXHIBIT A



Summons

In the matter of Ricky Dean Hardee

Internal Revenue Service (Division): Criminal Investigation

Industry/Area (name or number): Charlotte Field Office

Periods: Individual income taxes for periods ending Dec. 31, 2003, Dec. 31, 2004, Dec. 31, 2005, and Dec. 31, 2006

The Commissioner of Internal Revenue

To: CHARLES SCHWAB

At: 101 MONTGOMERY STREET, SAN FRANCISCO, CA 94104

You are hereby summoned and required to appear before Robert F. Ripley, Criminal Investigator/Special Agent an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

6635 Executive Circle Suite 180, Charlotte, NC 28212 Telephone (704) 566-5197

Place and time for appearance at 6635 Executive Circle Suite 180, Charlotte, NC 28212



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 6 day of JUNE, 2007 at 9 o'clock A m.

Issued under authority of the Internal Revenue Code this 10 day of MAY, 2007

Signature of issuing officer

Criminal Investigator/Special Agent
Title

Signature of approving officer (if applicable)

Title

Original to be kept by IRS

EXHIBIT

ATTACHMENT TO SUMMONS ISSUED TO: CHARLES SCHWAB

ALL OPEN AND CLOSED ACCOUNTS: For the years: 2003 - 2007

All records pertaining to the following individuals and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which these individuals or entities may have a financial interest:

Rick D. Hardee, SSN # [REDACTED]
4531 Montibello Road, Charlotte, NC 28226

Laura I. Hardee, SSN # [REDACTED]
4531 Montibello Road, Charlotte, NC 28226

Hope Marsonry Contractors, LLC
P.O. Box 471306, Charlotte, NC 28247

RH Sliver Properties

To include all accounts in which these individuals had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

SAVINGS ACCOUNT RECORDS: Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

CHECKING ACCOUNT RECORDS: Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

LOAN RECORDS: Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

SAFE DEPOSIT BOX RECORDS: Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.

U.S. TREASURY NOTES AND BILLS: All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

CREDIT CARD RECORDS: Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

PURCHASES OF BANK CHECKS: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

OTHER RECORDS: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

RECORD FORMAT: In addition to hard copies, records are requested in the form of magnetic media. Data may be provided in 3 1/2 inch diskettes or compact disks (CDs). ASCII fixed length files are preferred, however, ASCII delimited format is acceptable. A record layout for the data is also requested.